



# Punjab Government Gazette

## EXTRAORDINARY

*Published by Authority*

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CHANDIGARH, THURSDAY, SEPTEMBER 23, 2021  
(ASVINA 1, 1943 SAKA)

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### LEGISLATIVE SUPPLEMENT

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| <b>Part - III</b> | <b>Delegated Legislation</b>  |              |
|                   | 1. Notification No. S.O. 98/P.A.5/2017/Ss. 9, 11, 15, 16 and 148/Amd./2021, dated the 21st September, 2021, containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.17/P.A.5/2017/Ss. 9, 11, 15 and 16/2017, dated the 30th June, 2017. | 2209-        |
|                   | 2. Notification No. S.O. 99/P.A.5/2017/ S.11/ 2021, dated the 21st September, 2021, exempting the goods specified in the Table.   | 2211-2212    |

3. Notification No. G.S.R. 140/P.A.1/1914/Ss.  
21 and 59/Amd.(70)/2021, dated the 21st  
September, 2021, containing amendment in  
the Punjab Distillery Rules, 1932.

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**Part - IV      Correction Slips, Republications and  
Replacements**

*Nil*

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 21<sup>st</sup> September, 2021

**No. S.O. 99/P.A.5/2017/Ss. 9, 11, 15, 16 and 148/2021 .-** In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. SO.17/P.A.5/2017/Ss.9,11,15 and 16/2017, dated the 30th June, 2017, published in the Gazette of Punjab(Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

2. In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -  
“ *Provided* that during the period beginning from the 14<sup>th</sup> June, 2021 and ending with the 30<sup>th</sup> September, 2021, the state tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.”.
3. This notification shall be deemed to have come into force on and with effect from 14<sup>th</sup> June, 2021.

**A. VENU PRASAD,**  
Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 21st September, 2021

**No. S.O. 100/P.A.5/2017/S.11/2021.-** In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as “the said Act”) and all other powers enabling in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to exempt the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the state tax leviable thereon under section 9 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

**TABLE**

| Serial No. | Chapter, Heading, Sub-heading or Tariff item | Description of Goods   | Rate |
|------------|--|--|------|
| (1)        | (2)  | (3)  | (4)  |
| 1          | 2804   | Medical Grade Oxygen   | 2.5% |
| 2          | 30   | Tocilizumab  | Nil  |
| 3          | 30   | Amphotericin B   | Nil  |
| 4          | 30   | Remdesvir  | 2.5% |
| 5          | 30   | Heparin (anti-coagulant)   | 2.5% |
| 6          | 3002 or 3822                                 | Covid-19 testing kits  | 2.5% |
| 7          | 3002 or 3822                                 | Inflammatory Diagnostic (marker) kits, namely-IL6, D-Dimer, CRP (C-Reactive Protein), LDH (Lactate De-Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents. | 2.5% |

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|    |                 |   |      |
|----|-----------------|---|------|
| 8  | 3808 94         | Hand Sanitizer  | 2.5% |
| 9  | 6506 99 00      | Helmets for use with non-invasive ventilation   | 2.5% |
| 10 | 8417 or 8514    | Gas/Electric/other furnaces for crematorium   | 2.5% |
| 11 | 9018 19 or 9804 | Pulse Oximeter  | 2.5% |
| 12 | 9018            | High flow nasal canula device   | 2.5% |
| 13 | 9019 20 or 9804 | Oxygen Concentrator/ generator  | 2.5% |
| 14 | 9018 or 9019    | Ventilators   | 2.5% |
| 15 | 9019            | BiPAP Machine   | 2.5% |
| 16 | 9019            | (i) Non-invasive ventilation nasal or oronasal masks<br>for ICU ventilators<br>(ii) Canula for use with ventilators | 2.5% |
| 17 | 9025            | Temperature check equipment   | 2.5% |
| 18 | 8702 or 8703    | Ambulance   | 6%   |

2. This notification shall be deemed to have come into force on and with effect from 14th June, 2021.
3. This notification shall remain in force upto and inclusive of the 30th September, 2021.

**A. VENU PRASAD,**  
Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
**OFFICE OF EXCISE COMMISSIONER**  
**PUNJAB, PATIALA**  
**NOTIFICATION**

The 21st September, 2021

**No. G.S.R. 142 /P.A.1/1914/Ss.21 and 59/Amd.(70)/2021.**—In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), read with Government of Punjab, Department of Excise and Taxation, Notification No. S.O.25/P.A.1/1914/S.9/2020, dated the 4th August, 2020, and all other powers enabling me in this behalf, I, Rajat Agarwal, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Distillery Rules, 1932, namely: –

**RULES**

1. (1) These rules may be called the Punjab Distillery (Second Amendment) Rules, 2021.

(2) They shall come into force on and with effect from the date of publication in the Official Gazette.

2. In the Punjab Distillery Rules, 1932, after rule 129, the following rule shall be added, namely:-

“130.Except where specifically provided in the rules, an interest at the rate of 1.5 percent per month, to be calculated on daily basis shall be charged on the delayed payment of all types of duties or fee or charges from all licensees besides the penal action provided under the Punjab Excise Act, 1914 and rules framed thereunder.”

**RAJAT AGARWAL,**  
Excise Commissioner, Punjab.